GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 –providing relief by lowering of interest rate for a specified time for tax periods March, 2021to May, 2021– Orders – Issued.

REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.Ms.No.222 **Dated: 18.08.2021**

Read the following:-

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) Published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017
2. Go.Ms.No.263, Revenue(CT-II) Department, dated 29.06.2017
3. Go.Ms.No.182, Revenue(CT-II) Department, dt: 20-7 .2021 From the GOI, Ministry of Finance , Department of Revenue, CBIC, Notification No.18/2021-Central Tax, dated 01.06.2021
4. From the CCST, letter. Ref.No. CCW/GST/74/2015, Dt:04-06-2021.

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ORDER

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated: **19.08.2021**:

NOTIFICATION

In exercise of the powers conferred by sub-section (1)of section 50 read with section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makesthe following further amendments to the notification issued in the G.O.Ms.No.263, Revenue (Commercial Taxes-II) Department, dated 29-6-2017.

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

AMENDMENT

Inthe saidnotification, inthefirst paragraph,in thefirst proviso,-

(i) for the words, letters and figure "required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be substituted;

(ii) in the Table, in column 4, in the heading, for the words "Tax period", the words "Month /Quarter "shall be substituted;

(iii) in the Table, for serial number 4, 5, 6 and 7, against corresponding entries in columns (1) to (4)the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
4.	Tax payers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15days from the due date and 18percent thereafter	March,2021, April, 2021 And May, 2021
5	Tax payers having an aggregate turnover of up to rupees 5crores in the preceding financial year who are liable to furnish the return as specified under sub-section(1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March,2021
		Nil for the first 15 days from the due date, 9 percent for the next 30days, and 18 percent thereafter	April,2021
		Nil for the first 15 days from the due date, 9 percent for the next 15days, and 18 percent thereafter	May,2021
6	Taxpayers having an aggregate turnover of up to rupees 5crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section(1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March,2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April,2021

		Nil for the first 15 days from the due date, 9 percent for the next 15days, and 18percent thereafter	May,2021
7	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18percent thereafter	Quarter ending March, 2021".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

DR. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P.,Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER